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APPLICATION NUMBER	FILING OR 371 (c) DATE	FIRST NAMED APPLICANT	ATTY. DOCKET NO./TITLE
09/833,347	04/12/2001	Rabindranath Dutta	AUS920010214US1

CONFIRMATION NO. 3791

35525
 IBM CORP (YA)
 C/O YEE & ASSOCIATES PC
 P.O. BOX 802333
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OC000000018902393

Date Mailed: 05/22/2006

NOTICE REGARDING CHANGE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 05/08/2006.

- The Power of Attorney to you in this application has been revoked by the assignee who has intervened as provided by 37 CFR 3.71. Future correspondence will be mailed to the new address of record(37 CFR 1.33).

MY-HOA NGUYEN
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CONFIRMATION NO. 3791



OC000000018902399

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NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 05/08/2006.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

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